

CITY OF ARLINGTON, KANSAS

**Financial Statements for the
Year Ended December 31, 2014
Independent Auditors' Report**

CITY OF ARLINGTON, KANSAS

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INDEPENDENT AUDITORS' REPORT

The Honorable Mayor and City Council
City of Arlington, Kansas

We have audited the accompanying fund summary Schedule of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Arlington, Kansas (City), as of and for the year ended December 31, 2014 and the notes to the financial Schedule.

Management's Responsibility for the Financial Schedules

Management is responsible for the preparation and fair presentation of these financial Schedules in accordance with the Kansas Municipal Audit and Accounting Guide (KMAAG) described in Note 1 in order to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial Schedules that are free from material misSchedule, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial Schedules based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and KMAAG. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial Schedules are free from material misSchedule.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial Schedules. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misSchedule of the financial Schedules, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial Schedules in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial Schedules.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As describe in Note 1 of the financial Schedules, the financial Schedules are prepared by the City of Arlington, Kansas (City) to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial Schedules of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial Schedules referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Arlington, Kansas as of December 31, 2014, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial Schedules referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Arlington, Kansas as of December 31, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of KMAAG described in Note 1.

Report on Supplemental and Other Information

Our audit was conducted for the purpose of forming an opinion on the fund summary Schedule of regulatory basis receipts, expenditures, and unencumbered cash balances as a whole. The summary of regulatory basis expenditures – actual and budget and individual fund schedules of regulatory basis receipts and expenditures – actual and budget, are presented for purposes of additional analysis and are not a required part of the financial Schedules, however are required to be presented under the provisions of KMAAG. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial Schedules. The information has been subjected to the auditing procedures applied in the audit of the financial Schedules itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial Schedules as a whole, on the basis of accounting described in Note 1.

Stephen M. Connelly, CPA, P.C.

June 25, 2015

CITY OF ARLINGTON, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
YEAR ENDED DECEMBER 31, 2014

	Unencumbered Beginning Cash Balance	Cash Receipts	Expenditures	Unencumbered Ending Cash Balance	Outstanding Encumbrances and Accounts Payable	Cash Balance December 31, 2014
General Fund	\$ 67.042	\$ 183.060	\$ 153.108	\$ 96.993	\$ 4.877	\$ 101.870
Special Revenue Funds:						
Library Fund	553	8,819	10,848	(1,476)	-	(1,476)
Special Highway Fund	12,381	10,369	23,262	(512)	-	(512)
FEMA Fund	-	-	-	-	-	-
Capital Project Fund:						
Water Loan Fund	-	-	-	-	-	-
Enterprise Funds:						
Water Fund	120,350	80,356	88,215	112,491	356	112,848
Sewer Fund	66,949	33,334	13,796	86,488	263	86,751
Trash Fund	30,379	32,830	28,447	34,762	2,367	37,129
Agency Fund:						
Insurance Proceeds Fund	-	-	-	-	-	-
Total Reporting Entity	\$ <u>297,654</u>	\$ 348,769	\$ 317,675	\$ <u>328,746</u>	\$ <u>7,863</u>	\$ <u>336,611</u>
Less transfers		-	-			
		\$ <u>348,769</u>	\$ <u>317,675</u>			
Composition of Cash:						
Citizens National Bank - Checking Account						\$ 271,535
Citizens National Bank - Certificates of Deposit						<u>65,075</u>
						\$ <u>336,611</u>

CITY OF ARLINGTON, KANSAS

NOTES TO FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- a. The City of Arlington, Kansas (City), is a municipal corporation governed by an elected mayor and council. These financial statements include only the funds which the City directly administers and controls and do not include the following component unit:

Library Board – The Arlington Public Library board operates the City's public library. The governing body of the library is appointed by the City. Acquisition or disposition of real property by the board must be approved by the City. Bond issuances must also be approved by the City.

- b. Basis of Presentation - Fund Accounting - The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity.

The following types of funds comprise the financial activities of the City for 2014.

Governmental funds:

General fund - to account for all unrestricted resources except those required to be accounted for in other funds or account groups.

Special revenue funds - to account for the proceeds of specific revenue sources or to finance specified activities as required by law or administrative regulation.

Proprietary funds:

Enterprise funds - to account for operations that are financed and operated in a manner similar to business enterprises, where the stated intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Fiduciary funds:

Trust and Agency funds – Trust and agency funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, other funds, and/or other governmental units. These include expendable trust funds and agency funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of the results of operations.

- c. Basis of Accounting - These financial statements are presented on a basis of accounting, which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements and

encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

The municipality has obtained a GAAP waiver from the State of Kansas, which requires this type of special reporting.

- d. Departure from Generally Accepted Accounting Principles - The basis of accounting described above results in a financial statement presentation that shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets, such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance, are not presented. Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year-end did not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. General fixed assets that account for the land, buildings, and equipment owned by the municipality are not presented in the financial statements. Also, general long-term debt such as general obligation bonds, temporary notes, and compensated absences are not presented in the financial statements.
- e. Budgetary Information - Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:
 1. Preparation of the budget for the succeeding calendar year on or before August 1.
 2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.
 3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
 4. Adoption of the final budget on or before August 25.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for the year ended December 31, 2014.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the cash basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital project funds.

Spending in funds, which are not subject to the legal annual operating budget requirement, is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. DEPOSITS

At December 31, 2014, the carrying amounts of the City's deposits were \$336,611 and bank balances were \$335,830. The differences between the carrying amount and the balance are outstanding checks and deposits in transit. The bank balance is covered by FDIC insurance and collateralized by pledged securities held under joint custody receipts issued by a third-party bank in the City's name.

3. TAXES

Property Taxes – The determination of assessed valuations and the collection of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuations and the County Clerk spreads the annual assessment on the tax rolls. The County Treasurer is the tax collection agent for all taxing entities within the county.

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the following year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One-half of the property taxes is due December 20, prior to the fiscal year for which they are budgeted, and second half is due the following May 10.

Motor Vehicle Taxes – Since 1981 most motor vehicles became subject to a special tax paid at the time of registration instead of the traditional property tax. In 1995, the legislature enacted a five-year phase down in the assessment rate on motor vehicles for 30% to 20% of market value.

In 2014, the City received the following from county and state taxes:

	General Fund	Library Fund	Special Highway Fund	Totals
Property Taxes	\$ 66,383	\$ 6,887	\$	\$ 73,270
Motor Vehicle Taxes	11,690	1,932		13,622
County Highway Tax			1,355	1,355
Sales Taxes	56,532			56,532
State Highway Aid			8,983	8,983
	<u>\$ 134,605</u>	<u>\$ 8,819</u>	<u>\$ 10,338</u>	<u>\$ 153,762</u>

The mill levy for 2014 was 40.364 and the assessed valuation for 2014 was \$1,763,888.

4. UTILITIES

The City provides water, sewer and trash services. The City mails their utility bills on the 1st of each month. The utility bills are due by the 10th of the month. Bills not paid by the 10th are subject to a late charge fee of \$35. If the bill is not paid by the 10th, a notice is sent giving the customer 10 days to pay. After 10 days, a 24 hour shut-off notice is sent, and if the bill is still not paid, the City shall turn off service. Before service shall be restored the customer shall pay said bill and penalty and further service charge in the sum of \$25 to reconnect water service.

The water rates for 2014 are as follows:

Inside City:

0-1,000 gallons	\$ 20.00
1,000 - 9,999 gallons	\$ 2.00 per 1,000 gallons
10,000 - 99,999 gallons	\$ 1.50 per 1,000 gallons

Outside City:

0-1,000 gallons	\$ 27.50
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The sewer rates for 2014 are \$14.25 per month.
Trash rates vary each month due to fuel surcharge.

5. LONG-TERM DEBT

The City's long-term debt is comprised of a loan with the Kansas Water Pollution Control Revolving Fund.

Kansas Public Water Supply Loan Fund

In June 2007, the City entered into a 20-year loan agreement with Kansas Department of Health and Environment for the purpose of a water improvement project. The total cost of the project was \$525,412.

The amount of the loan is up to \$526,729 (\$403,958 outstanding at December 31, 2014) bearing interest at a rate of 3.04%, with principal and interest payments made on a semi-annual basis. The following reflects changes in Kansas Water Pollution Control Revolving Fund:

2014

Beginning Balance	\$ 426,177
Advances	
Payments	<u>22,219</u>
Ending Balance	<u>\$ 403,958</u>
Interest Payments	<u>\$ 14,261</u>
Total Debt Payments	<u>\$ 36,480</u>

Payments subsequent to 2014:

Year	Principal	Interest	Total
2015	\$ 22,979	\$ 12,107	\$ 35,086
2016	23,765	11,403	35,168
2017	24,577	10,674	35,251
2018	25,417	9,921	35,338
2019	26,286	9,141	35,427
2020	27,185	8,335	35,520
2021	28,114	7,502	35,616
2022	29,075	6,640	35,715
2023	30,070	5,749	35,819
2024	31,097	4,827	35,924
2025	32,161	3,874	36,035
2026	33,260	2,888	36,148
2027	34,397	1,868	36,265
2028	35,573	813	36,386
	<u>\$ 403,958</u>	<u>\$ 95,742</u>	<u>\$ 499,698</u>

6. CONTRACTS

On September 8, 2008, the City entered into a 60-month agreement with Nisly Brothers, Inc (NBI) for waste pickup services for designated residential customers once each week and will provide waste collection services for businesses once each week beginning on January 1, 2014. The City will pay NBI \$9.25 per month per residential, \$12.75 per month per business account, plus a fuel surcharge based on the average price of diesel fuel and \$4.00 per additional polycart on existing accounts.

7. COMPENSATED ABSENCES FOR EMPLOYEES

Under City personnel policies in effect at year-end, the City is liable for payments to employees for vacation and sick pay when taken in agreement with the policy. Under certain conditions, employees may carry over limited credits and may be paid for unused time at termination.

8. CONCENTRATIONS OF CREDIT RISK

The City is engaged in the sale of water and sewer services to customers located in Reno County in Kansas. The City grants credit to those customers and requires no collateral.

9. CAPITAL PROJECTS

The City spent the following on capital items in 2014:

Streets	\$ <u>23,262</u>
	<u>\$ 23,262</u>

10. COMPLIANCE WITH KANSAS LAW

References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney and legal representatives of the City. The Library and Special Highway Funds had expenditures in excess of available monies in that fund which is a violation of K.S.A. 10-1113. Except for the preceding, there were no other apparent statutory violations during the year ended December 31, 2014 for the funds that were part of this audit.

11. PENSION PLAN

The City's full-time employees participate in the Kansas Public Employees Retirement System ("System"), a multiple employer public employee retirement system. The payroll for employees covered by the System for 2014 was \$59,212. The City's total payroll for 2014 was \$62,015.

Covered employees are required by state statute to contribute 5% of their salary to the System. The City is required by statute to contribute 8.84% using the full funding method, which funds current costs each year and past service liability over a 40-year period. The contribution requirement for the year ended December 31, 2014, was \$8,276, which consisted of \$2,803 from employees and \$5,473 from the City.

12. INFRASTRUCTURE

The City has elected not to comply with Governmental Accounting Standard No. 34 (GASB 34) regarding the capitalization and tracking of infrastructure or capital assets.

13. RISK MANAGEMENT

The City is exposed to various risks of loss to torts, theft of, damage to, and destruction of assets, job-related injuries and illnesses to employees. To insure against the various risks, the City has obtained various insurance coverage through EMC Insurance Companies.

14. COMMITMENTS AND CONTINGENCIES

The City is not involved in any litigation at December 31, 2014.

15. SUBSEQUENT EVENTS

Management has evaluated subsequent events from the financial statement date through June 25, 2015, the date at which these financial statements were available to be issued, and determined there are no other items to recognize disclose.

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CITY OF ARLINGTON, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET YEAR ENDED DECEMBER 31, 2014

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
General Fund	\$ 153,108	\$ 177,806	\$ 24,698
Special Revenue Funds:			
Library Fund	10,848	11,050	202
Special Highway Fund	23,262	37,225	13,963
Enterprise Funds:			
Water Fund	88,215	98,480	10,265
Sewer Fund	13,796	46,100	32,304
Trash Fund	<u>28,447</u>	<u>36,000</u>	<u>7,553</u>
Total Budgeted Funds	<u>\$ 317,675</u>	<u>\$ 406,661</u>	<u>\$ 88,986</u>

CITY OF ARLINGTON, KANSAS

GENERAL FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
YEAR ENDED DECEMBER 31, 2014

	2013 Actual	2014 Actual	2014 Budget	Variance- Favorable (Unfavorable)
Cash Receipts:				
County and State Taxes	\$ 65,503	\$ 78,073	\$ 72,305	\$ 5,768
Local Sales Tax	52,076	56,532	40,000	16,532
Utility Franchise Taxes	20,223	21,082	15,000	6,082
Licenses and Permits	858	200	500	(300)
Rental Income		-	7,500	(7,500)
Transfers In		-	-	-
Miscellaneous	10,165	26,965	1,000	25,965
Interest on Idle Funds	153	208	150	58
Total Cash Receipts	148,977	183,060	\$ 136,455	\$ 46,605
Expenditures:				
Wages and Insurance	36,729	41,254	45,500	4,246
Taxes	17,625	11,408	19,000	7,592
Supplies and Maintenance	16,065	8,727	15,000	6,273
Equipment and Repairs	8,310	3,885	2,500	(1,385)
Fuel	10,807	9,826	10,606	780
Office Expense	6,076	4,183	6,500	2,317
Legal and Accounting	8,160	7,828	8,000	172
Utilities	18,810	18,398	22,000	3,602
Training		612	500	(112)
Animal Control	1,478	-	3,200	3,200
Donations	300		-	
Building Expenses	34,510	23,917	45,000	21,083
Library	1,300		-	
Miscellaneous	335	23,069	-	(23,069)
Total Expenditures	160,505	153,108	\$ 177,806	\$ 24,698
Receipts over (under) Expenditures	(11,528)	29,952		
Unencumbered Cash, Beginning Balance	78,571	67,042		
Unencumbered Cash, Ending Balance	\$ 67,042	\$ 96,993		

CITY OF ARLINGTON, KANSAS

LIBRARY FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET YEAR ENDED DECEMBER 31, 2014

	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2014 Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
Cash Receipts:				
County Taxes	\$ 9,749	\$ 8,819	\$ 11,050	\$ (2,231)
Interest on Idle Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Cash Receipts	9,749	8,819	<u>\$ -</u>	<u>\$ 8,819</u>
Expenditures:				
Library Appropriation	<u>10,761</u>	<u>10,848</u>	<u>\$ 11,050</u>	<u>\$ 202</u>
Total Expenditures	<u>10,761</u>	<u>10,848</u>	<u>\$ 11,050</u>	<u>\$ 202</u>
Receipts over (under) Expenditures	(1,012)	(2,029)		
Unencumbered Cash, Beginning Balance	<u>1,565</u>	<u>553</u>		
Unencumbered Cash, Ending Balance	<u>\$ 553</u>	<u>\$ (1,476)</u>		

CITY OF ARLINGTON, KANSAS

SPECIAL HIGHWAY FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

YEAR ENDED DECEMBER 31, 2014

	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2014 Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
Cash Receipts:				
State Fuel Tax	\$ 11,878	\$ 8,983	\$ 13,990	\$ (5,007)
County Tax	1,260	1,355	1,640	(285)
Interest on Idle Funds	<u>35</u>	<u>31</u>	<u>-</u>	<u>31</u>
Total Cash Receipts	13,173	10,369	<u>\$ 15,630</u>	<u>\$ (5,007)</u>
Expenditures:				
Supplies and Maintenance	<u>21,300</u>	<u>23,262</u>	<u>\$ 37,225</u>	<u>\$ 13,963</u>
Total Expenditures	<u>21,300</u>	<u>23,262</u>	<u>\$ 37,225</u>	<u>\$ 13,963</u>
Receipts over (under) Expenditures	(8,127)	(12,893)		
Unencumbered Cash, Beginning Balance	<u>20,507</u>	<u>12,381</u>		
Unencumbered Cash, Ending Balance	<u>\$ 12,381</u>	<u>\$ (512)</u>		

CITY OF ARLINGTON, KANSAS

FEMA FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET YEAR ENDED DECEMBER 31, 2014

	2013 Actual	2014 Actual
Cash Receipts:		
Federal and State Grants	\$ -	\$ -
Total Cash Receipts		
Expenditures:		
Wages		-
Supplies and Maintenance	-	-
Fuel	-	-
Total Expenditures		-
Receipts over (under) Expenditures		-
Unencumbered Cash, Beginning Balance	-	-
Unencumbered Cash, Ending Balance	\$ -	\$ -

CITY OF ARLINGTON, KANSAS

WATER LOAN FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET YEAR ENDED DECEMBER 31, 2014

	2013 <u>Actual</u>	2014 <u>Actual</u>
Cash Receipts:		
KDHE Loan Proceeds	\$ <u>-</u>	\$ <u>-</u>
Total Cash Receipts		
Expenditures:		
Capital Outlay	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts over (under) Expenditures	-	-
Unencumbered Cash, Beginning Balance	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending Balance	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

CITY OF ARLINGTON, KANSAS

WATER FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
YEAR ENDED DECEMBER 31, 2014

	2013 Actual	2014 Actual	2014 Budget	Variance- Favorable (Unfavorable)
Cash Receipts:				
Water Charges	\$ 74,048	\$ 77,745	\$ 78,000	\$ (255)
Connection Fees and Late Charges		1,616	-	1,616
Miscellaneous	6,857	790	1,000	(210)
Interest on Idle Funds	211	205	250	(45)
Total Cash Receipts	81,117	80,356	\$ 79,250	\$ 1,106
Expenditures:				
Wages and Insurance	26,396	38,304	\$ 20,000	\$ (18,304)
Taxes	623	646	2,000	1,354
Supplies and Maintenance	9,978	5,225	25,000	19,775
Equipment and Repairs	4,015	2,593	-	(2,593)
Fuel	-	473	5,000	4,527
Office Expense	-	20	-	(20)
Legal and Accounting	-	-	5,000	5,000
Utilities	3,863	3,945	4,000	55
Training	-	-	500	500
Miscellaneous	2,209	528	500	(28)
Principal Payment	21,485	22,219	22,219	(0)
Interest Payment	13,447	14,261	14,261	0
Total Expenditures	82,015	88,215	\$ 98,480	\$ 10,265
Receipts over (under) Expenditures	(898)	(7,859)		
Unencumbered Cash, Beginning Balance	121,252	120,350		
Unencumbered Cash, Ending Balance	\$ 120,350	\$ 112,491		

CITY OF ARLINGTON, KANSAS

SEWER FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

YEAR ENDED DECEMBER 31, 2014

	2013 Actual	2014 Actual	2014 Budget	Variance- Favorable (Unfavorable)
Cash Receipts:				
Sewer Charges	\$ 29,619	\$ 33,184	\$ 33,000	\$ 184
Miscellaneous	4,070	-	-	
Interest on Idle Funds	212	150	250	(100)
Total Cash Receipts	33,900	33,334	\$ 33,250	\$ 84
Expenditures:				
Wages and Insurance	11,393	2,606	\$ 23,000	\$ 20,394
Taxes	-	-	500	500
Supplies and Maintenance	7,070	8,074	20,000	11,926
Equipment and Repairs	2,176	201	-	(201)
Fuel	-	-	2,500	2,500
Office Expense	-	-	100	100
Utilities	2,790	2,730	-	(2,730)
Miscellaneous	185	185	-	(185)
Total Expenditures	23,615	13,796	\$ 46,100	\$ 32,304
Receipts over (under) Expenditures	10,284	19,538		
Unencumbered Cash, Beginning Balance	56,665	66,949		
Unencumbered Cash, Ending Balance	\$ 66,949	\$ 86,488		

CITY OF ARLINGTON, KANSAS

TRASH FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
YEAR ENDED DECEMBER 31, 2014

	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2014 Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
Cash Receipts:				
Charges for Service	\$ 31,370	\$ 32,763	\$ 36,000	(3,237)
Interest on Idle Funds	<u>48</u>	<u>67</u>	<u>-</u>	\$ <u>67</u>
Total Cash Receipts	31,418	32,830	<u>\$ 36,000</u>	<u>\$ (3,170)</u>
Expenditures:				
Contractual Services	<u>26,762</u>	<u>28,447</u>	<u>\$ 36,000</u>	<u>\$ 7,553</u>
Total Expenditures	<u>26,762</u>	<u>28,447</u>	<u>\$ 36,000</u>	<u>\$ 7,553</u>
Receipts over (under) Expenditures	4,654	4,382		
Unencumbered Cash, Beginning Balance	<u>25,726</u>	<u>30,380</u>		
Unencumbered Cash, Ending Balance	<u>\$ 30,380</u>	<u>\$ 34,762</u>		

CITY OF ARLINGTON, KANSAS

INSURANCE FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET YEAR ENDED DECEMBER 31, 2014

	2013 Actual	2014 Actual
Cash Receipts:		
Miscellaneous	\$ -	\$ -
Interest on Idle Funds	-	-
	<hr/>	<hr/>
Total Cash Receipts	-	-
Expenditures:		
Miscellaneous	-	-
Transfers Out	-	-
	<hr/>	<hr/>
Total Expenditures	-	-
Receipts over (under) Expenditures	-	-
Unencumbered Cash, Beginning Balance	-	-
	<hr/>	<hr/>
Unencumbered Cash, Ending Balance	\$ -	\$ -
	<hr/> <hr/>	<hr/> <hr/>